

United States Trustee Program – Region 9

**SUGGESTIONS TO AVOID COMMON ERRORS ON YOUR TRUSTEE INTERIM REPORT (TIR)**

(Early in the final month of the reporting period, trustees should run the “audit” report from their software system which is designed to catch many of the common errors in the TIR. Make corrections **before** the TIR ending date to avoid problems.)

1. Trustees should generate the .xls or .csv files on the same day they generate the Trustee Interim Report in PDF for submission to the UST. (The data files should contain information from Forms 1 & 2 for all cases including those for which TFRs have been filed.)
2. Exclude no-asset cases that are not required to be reported on Form 3.
3. Do not archive the cases with a TDR until after the Form 3 has been prepared and all files have been generated for submission to the UST.
4. The redacted Tax ID numbers must be listed on the Form 2. Every consumer asset case being administered should have a new Tax ID number. If you have applied for a new number but have not received it please note this on the Form 2, as “applied for”.
5. Form 1
  - Submit a PDF Form 1 for each open asset case only when a TFR has not been submitted or when a no-asset report (NDR) has **not** been filed and 120 days has passed from the initial 341 date.
  - Utilize the memo section at the bottom of Form 1 (Major Activities Affecting Case Closing) to adequately explain the reasons for a case being open. This is especially true in cases where *all* assets have been administered and a Final Report has *not* been filed. All entries should be dated with the most recent date on top.
  - Column 3 represents the *net* value of each asset as determined by the trustee. “Unknown” or “\$1.00” can be used initially, but the trustee’s best estimate must be reported within the first year. Once the best estimate is determined, it should not be changed.
  - Enter “OA” in Column 4 if the asset has been abandoned under §554(a).
  - Column 6 represents the trustee’s best estimate of the *gross value remaining* to be collected. It very rarely will be the same value as Column 3. (In limited situations where indicating a value could jeopardize litigation, the “\$1.00” value can be used but should be explained in the Major Activity section.)
  - If an asset has been fully administered, make sure to place an “FA” in Column 6 and not \$0.00.
6. Submit a PDF Form 2 for each open asset case where funds have been collected and no TFR has been submitted.
7. Form 3 lists *all* pending asset cases, *all* asset cases which were open *during* the current reporting period, and any closed cases with funds on hand. List each case in which a no-asset report **was not** filed within 120 days from the initial examination of the debtor at the 341 meeting. List each case in which a Final Account (TDR) was submitted to the UST office **during** the reporting period. The PDF of Form 3 should not include Form 1 notes.
8. No PDF copies of Forms 1 & 2 are required for cases in which TFRs have been submitted. However, Form 1 & 2 data for all cases in which TFRs have been submitted should be included in the .xls or .csv files.